

Date of Hearing: August 5, 2026

ASSEMBLY COMMITTEE ON APPROPRIATIONS

Buffy Wicks, Chair

SB 1312 (Richardson) – As Amended June 18, 2026

Policy Committee:	Business and Professions	Vote:	17 - 2
	Local Government		6 - 1

Urgency: No State Mandated Local Program: No Reimbursable: No

SUMMARY:

This bill establishes a framework for addressing abandoned endowment care cemeteries, including by creating a process for an endowment care cemetery to be declared abandoned by, and have its title transferred to, a local government.

Among major provisions, this bill:

- 1) Authorizes a city, county, or city and county (city or county), by resolution of its governing board, to formally declare the abandonment of a cemetery if certain circumstances have occurred, including the certificate of authority of the cemetery has been canceled, surrendered, abandoned, or revoked for at least one year and the Cemetery and Funeral Bureau (Bureau) has conserved the endowment care fund.
- 2) Requires written notice be provided to the owner of the cemetery property 90 days prior to, and upon, declaration of abandonment, as specified.
- 3) If the cemetery has been declared abandoned pursuant to this bill, requires the title of the abandoned cemetery to transfer to the city, county, or city and county that declared the cemetery abandoned and be recorded with the county.
- 4) Exempts the city or county from liability for, among other things, any debts, obligations, taxes, fines, or judgments of the previous owner, except as specified.
- 5) Authorizes the city or county to transfer the care and management of an abandoned endowment care cemetery to another licensed private cemetery owner, which would have five years to comply with the minimum maintenance standards.
- 6) Authorizes the city or county to transfer the care and management of an abandoned endowment care cemetery to a cemetery entity exempt from licensure, including a religiously-affiliated organization, public cemetery district, or a small cemetery established prior to 1939, which would be required to keep a record of and honor all prior and outstanding contracts for burial entered into by the prior cemetery authority.
- 7) If another licensed cemetery owner or cemetery exempt from licensure does not assume ownership of an abandoned endowment care cemetery, states that the city or county has authority over the endowment care fund and is responsible for ongoing care, maintenance, and embellishment of the cemetery and performance of any prepaid burial obligations.

- 8) Allows a person or entity caring for and managing an abandoned endowment care cemetery to initiate a petition to form a (or join an existing) public cemetery district.
- 9) Authorizes the endowment care fund of an abandoned endowment care cemetery to be disbursed to the person or entity caring for and managing the cemetery.
- 10) Requires a court, upon a finding that a certificate of authority of a cemetery has lapsed or has been suspended, surrendered, abandoned, or revoked to take certain actions, including, among other things, naming the Bureau conservator to conserve the endowment care funds, and pursuing the transfer of the property ownership to one or more nonprofit, business, or governmental entities.
- 11) Requires a cemetery authority to file an annual written report to the Bureau regarding its properties under endowment care every three or five years, rather than annually.

FISCAL EFFECT:

- 1) The Bureau estimates the following special fund costs:
 - a) Ongoing costs of \$1.193 million in fiscal year (FY) 2026-27 and \$1.145 million in FY 2027-28 and annually ongoing to support an additional five associate management auditor positions and one supervising management auditor to oversee the audit staff.
 - b) Ongoing costs of \$15,000 annually for the Attorney General (AG) to conserve endowment care funds, and \$4,900 annually for additional Advisory Committee meetings.
 - c) Ongoing minor and absorbable ongoing costs for processing additional citations, advisory committee meeting prep, and oversight of ongoing AG cases, and one-time costs to review and approve new procedures and write regulations.
- 2) Potential court costs of an unknown amount (Trial Court Trust Fund, GF) for expanded mandatory judicial obligations upon a finding that a certificate of authority of a cemetery has lapsed or has been suspended, surrendered, abandoned, or revoked, including requiring the court to, among other things, name the Bureau conservator to conserve the endowment care fund, take actions as it deems appropriate to ensure the continued care, maintenance, and embellishment of the property, and pursue the transfer of the property ownership to one or more nonprofit, business, or governmental entities. Although the number of cases impacting the courts is unknown, the judicial obligations in this bill present a potentially significant court workload for each case.
- 3) Ongoing costs of an unknown, but likely significant amount to public cemetery districts to the extent a city or county or court transfers to a district the care and management of an abandoned endowment care cemetery. The bill does not require a public cemetery district to be willing to accept responsibility for the transferred abandoned cemetery nor does the bill guarantee funding. Public cemetery districts are subject to the limits of Proposition 218, and their revenues closely match their operating expenses. To the extent an abandoned cemetery is transferred without the consent of the receiving district, the financial burden to the public cemetery district could be untenable. The district's costs are not reimbursable by the state.

COMMENTS:1) **Purpose.** According to the author:

This bill is very personal to my constituents and families in my district. Lincoln Memorial Park Cemetery in Carson City that was founded in 1934 has become abandoned by the owner and manager since 2023, due to health care issues. Since then the cemetery has been subject to vandalism, theft and desecration of burial plots. There are 187 private cemeteries in the State of California that are subject to abandonment. However, when cemeteries lose owners, they are without protection.

2) **Background. The Bureau.** Existing law establishes the Bureau within the Department of Consumer Affairs to administer and enforce the Cemetery and Funeral Act. The Bureau is responsible for licensure, regulation, and discipline relating to cemeteries, crematories, funeral establishments, embalming, and the storage of human remains. Among its more than 11,000 licensees, the Bureau regulates 192 licensed cemeteries operated by private business owners, the majority of which are open to the public for burials. Public cemeteries, those owned by religious corporations, and cemeteries established prior to 1939 with under 10 acres that do not collect an endowment care fund are exempt from Bureau oversight.

Endowment Care Funds. State law requires every cemetery established after September 7, 1955, to be an endowment care cemetery, which means a portion of the purchase price of a burial plot contributes to an endowment care fund managed by the cemetery manager to fund operations of the cemetery in perpetuity. The intent of endowment care is to ensure the maintenance and care of cemetery grounds is continuously met and to help prevent cemeteries from falling into disrepair. The Bureau has authority to inspect and audit endowment care funds, and the Bureau may take possession of a fund and act as the conservator under certain conditions.

Responsibility for Abandoned Cemeteries. Under existing law, when a private non-endowment care cemetery threatens or endangers the health, safety, comfort, or welfare of the public, statute allows (but does not require) a city or county to declare that cemetery abandoned. The cemetery is then declared a pioneer memorial park and is maintained by the city or county.

Existing law, upon a finding by a court that a cemetery manager of a private endowment care cemetery has ceased to perform their duties due to a lapse, suspension, surrender, abandonment or revocation of their license, requires the court to appoint a temporary licensed cemetery manager to manage the property and serve prepaid internments. If a court has not appointed a temporary manager within six months, existing law allows (but does not require) the county in which the cemetery is located to assume responsibility for the maintenance of the cemetery and preserve public access to the cemetery until the court can appoint a temporary manager. When a cemetery is within city limits, a county will typically defer to the city to resume responsibility.

Workgroup. The Bureau's 2024 sunset review background paper discussed abandoned cemeteries and how to ensure they are maintained after they are abandoned. The Bureau suggested requiring counties to assume responsibility for cemeteries located within their

boundaries that become abandoned. Local governments argued that a lack of resources would not allow them to successfully assume responsibility for all private cemeteries within their boundaries. Recognizing the complexity of the issue, AB 3254 (Berman), Chapter 589, Statutes of 2024, required the Bureau, by July 1, 2027, to convene a workgroup of stakeholders to discuss options for addressing abandoned cemeteries, and to report recommendations to the Legislature by January 1, 2028, in advance of its next sunset review.

In 2025, the author of this bill introduced SB 777 to address the issue of abandoned cemeteries, in response to the situation in Lincoln Memorial Park Cemetery in Carson City, an abandoned cemetery in the author's district. SB 777 was subsequently amended to instead accelerate the timelines of the working group established by AB 3254, requiring the workgroup to provide a summary of its recommendations by June 1, 2026. The work group met once and provided a report to the Legislature in June of this year that became the basis for this bill.

- 3) **Support and Opposition.** This bill is supported by the Cemetery and Mortuary Association of California (CMAC) and the Marin County Board of Supervisors, who asserts the bill establishes a “practical framework for addressing abandoned endowment care cemeteries and creates a pathway toward long-term stewardship by responsible nonprofit organizations, licensed cemetery operators, or other qualified entities.”

This bill is opposed by the California Special districts Association unless amended to address provisions allowing a city or county to transfer an abandoned cemetery to various entities, including public cemetery districts, without consent of the public cemetery district, and with no regard for the financial implications of the transfer.

In addition, county representatives have expressed concerns that the workgroup report does not fully reflect the breadth of stakeholder feedback received during the report process, and “no ongoing collaborative process was established to develop consensus recommendations or draft statutory language.” They assert this bill “does not fully reflect the issues raised by local governments who consistently expressed concerns regarding the lack of resources and expertise necessary to own and operate cemeteries.” They recommend, given the scope of the proposed changes and the complexity of the issues that “additional stakeholder engagement and time to further refine the proposal would help ensure a more broadly supported framework.”

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